

# **CENTRE 63 KIRKBY**

## **ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**Company Number: 02227915**

**Charity Number: 700064**

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## **CENTRE 63 KIRKBY**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> December 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1<sup>st</sup> January 2019).

#### **OBJECTIVES AND ACTIVITIES**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. Advice from local organisations has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

The principal objects and activities of the company in the year under review continued to focus on the development of Christian worship and witness in and around Kirkby, Knowsley and the wider community by the advancement of education and the relief of need amongst young people in the community. This is achieved by providing leisure time activities designed to develop their physical, mental and spiritual capabilities so that they may grow to full maturity as individuals and members of society. The charitable company operates a number of projects and initiatives and works in partnership with other agencies to ensure the widest range of services are available that best match the needs of its client population.

#### **Public Benefit Statement**

In considering the objectives and activities, the trustees have considered Charity Commission guidance on public benefit to ensure that the organisation is meeting its public benefit requirements.

#### **ACHIEVEMENTS AND PERFORMANCE**

The Centre continues to build on its strengths in delivering essential services to those most in need, and its values and reputation continue to be at the centre of all we do. The Social Supermarket has become a huge help to so many caught in the grip of the cost of living crisis, enabling families to have healthy and fresh food for a fraction of the price in the shops.

The YES Project continues to help so many young people get a good start in housing, education, finance, etc. which has the potential to transform lives. The Youth Groups have worked well with a diverse range of young people across the two age groups, and it has been heartening as a board to hear the stories of the young people we work with.

On behalf of the board of trustees, we thank all the staff and volunteers who have worked so hard through the year to help all the beneficiaries of the charity, and to ensure that the Centre will continue for many years to come.

The Centre has come a long way since those early days, but the values and ethos have never changed.

#### **FINANCIAL REVIEW**

Total income in the year was £500,180 (2022: £461,943) of which £370,430 (2022: £378,973), related to funding for projects upon which restrictions are placed.

## **CENTRE 63 KIRKBY**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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Total expenditure in the year was £504,562 (2022: £446,524) leaving a deficit for the year of £4,382 (2022: surplus £15,419).

At 31<sup>st</sup> December 2023 the charitable company's reserves stood at £87,314 (2022: £91,696) of which £20,087 (2022: £24,461) represented restricted funds.

#### **Risk Management**

The main risks to which the charitable company is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

#### **Reserves Policy**

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £67,227. The charitable company requires £30,315 for redundancy provision, £21,788 for lease commitments and £32,440 for three months' running costs, (total £84,543).

The board of trustees are going to raise unrestricted funds through applying for additional contracts and tenders, the launch of multi-use games area and increase the number of tenants and by increasing corporate fundraising.

#### **PLANS FOR THE FUTURE**

- To ensure all our youth club and projects are delivered safely with a focus on those most in need in our community.
- Become a charity of choice for funders focusing on the Centre's core projects.
- To attract more social investment as we see it as one of the best ways to generate social and environmental impact.
- Focus on large scale funding applications (both capital and revenue) as well as smaller funding sources, corporate fundraising, and individual donors, by continually revisiting our Funding Strategy.
- Continue to generate funding for the refurbishment of the building and reduce our carbon emissions.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 7<sup>th</sup> March 1988 (company number 02227915) and registered as a charity (charity number 700064) on 30<sup>th</sup> March 1988.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 7<sup>th</sup> March 1988 together with the policies made from time to time by the Trustees.

#### **TRUSTEES**

Much of the charity's work focuses upon children and young people. The Trustees seek to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The Trustees are familiar with the practical work of the charity and are encouraged to attend regular training and update sessions.

## **CENTRE 63 KIRKBY**


### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Centre 63 Kirkby	
<b>Company Number</b>	02227915	
<b>Charity number</b>	700064	
<b>Registered Office</b>	Centre 63 Church of England, Youth Centre Old Hall Lane Kirkby Liverpool L32 5TH	
<b>Board of Trustees</b>	The Board of Trustees are also its directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association.	
<b>Trustees</b>	E Collins	(Appointed 6 <sup>th</sup> June 2024)
	Rev J Fagan - Chair	
	C Joyce	(Resigned 6 <sup>th</sup> June 2024)
	Rev P Lea	
	J McIntyre	(Resigned 6 <sup>th</sup> June 2024)
	R Talbolt	(Appointed 6 <sup>th</sup> June 2024)
<b>Independent Examiner</b>	J White	
	Ying Huang ACCA	
	LCVS	
	151 Dale Street, Liverpool, L2 2AH	
<b>Bankers</b>	Lloyds TSB Plc P.O. Box BX1 1LT	

**Signed on behalf of the Board of Trustees**

  
.....  
Rev P Lea, Trustee

Date: 25-09-24  
.....

## **CENTRE 63 KIRKBY STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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Company law requires the Trustees (who are also the directors for the purposes of company law), to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1<sup>st</sup> January 2019).

By Order of the Board,



**J Fagan, Trustee**

Centre 63 Church of England, Youth Centre  
Old Hall Lane  
Kirkby  
Liverpool  
L32 5TH

Date: 25/09/24

## INDEPENDENT EXAMINER'S REPORT OT THE TRUSTEES OF CENTRE 63 KIRKBY

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> December 2023, which are set out on pages 7 to 21.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: .....**25/09/2024**.....

**CENTRE 63 KIRKBY****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
<b>Income and endowments from</b>		£	£	£	£
Donations and legacies	3a	19,623	-	19,623	13,571
Charitable activities	3b	97,743	370,430	468,173	440,363
Other trading activities	3c	12,384	-	12,384	8,009
<b>Total income</b>		<b>129,750</b>	<b>370,430</b>	<b>500,180</b>	<b>461,943</b>
<b>Expenditure on</b>					
Raising funds		13,423	-	13,423	6,910
Charitable activities	4	116,335	374,804	491,139	439,614
<b>Total expenditure</b>		<b>129,758</b>	<b>374,804</b>	<b>504,562</b>	<b>446,524</b>
<b>Net (expenditure)/Income, net movement in funds</b>		<b>(8)</b>	<b>(4,374)</b>	<b>(4,382)</b>	<b>15,419</b>
Total funds brought forward	9, 10	67,235	24,461	91,696	76,277
<b>Total funds carried forward</b>	<b>8-10</b>	<b>67,227</b>	<b>20,087</b>	<b>87,314</b>	<b>91,696</b>

The notes on pages 10 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.



**CENTRE 63 KIRKBY**  
**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2023**

Company Number: 02227915

	Notes	31 <sup>st</sup> December 2023	31 <sup>st</sup> December 2022
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	5	26,099	26,725
<b>Current assets</b>			
Debtors	6	-	-
Cash at bank and in hand		64,747	69,735
		64,747	69,735
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	7	(3,532)	(4,764)
<b>Net current assets</b>		61,215	64,971
<b>Total assets less current liabilities</b>		<b>87,314</b>	<b>91,696</b>
<b>Funds:</b>			
Unrestricted funds	8, 9	67,227	67,235
Restricted funds	8,10	20,087	24,461
		<b>87,314</b>	<b>91,696</b>

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 25/09/24

P Lea

Rev P Lea, Trustee

**CENTRE 63 KIRKBY****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	Note	31 <sup>st</sup> December 2023		31 <sup>st</sup> December 2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash (used)/generated from operations	17		(4,988)		16,513
<b>Investing activities</b>					
Purchase of tangible fixed assets		(-)		(-)	
Purchase of intangible fixed assets		(-)		(-)	
Interest received		-		-	
		-----		-----	
<b>Net cash generated from investing activities</b>			(-)		(-)
<b>Net cash generated from financing activities</b>			-		-
			-----		-----
<b>Net increase/(Decrease) in cash and cash equivalents</b>			(4,988)		16,513
Cash and cash equivalents at beginning of year			69,735		53,222
			-----		-----
<b>Cash and cash equivalents at end of year</b>			64,747		69,735
			=====		=====

***Represented by:***

	31 <sup>st</sup> December 2023		31 <sup>st</sup> December 2022	
	£		£	
Cash at bank and in hand		64,747		69,735
		=====		=====

## **CENTRE 63 KIRKBY**

### **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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#### **1. Limited Liability**

The charity is a company limited by guarantee. Each member's liability is limited to £1.

#### **2. Accounting Policies**

##### **Basis of accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102, effective 1<sup>st</sup> January 2019).

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

##### **Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

##### **Fund accounting**

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

##### **Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to Fundraising and cafe income and is recognised when the amount is certain.

## **CENTRE 63 KIRKBY**

### **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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#### **Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

#### **Fixed Assets**

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Fixtures & Fittings	33% per annum straight line basis
Other Equipment	5% per annum straight basis
Leasehold improvements	10% per annum straight basis

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

#### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## CENTRE 63 KIRKBY

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

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#### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

#### Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3. Income and endowments from

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
a. Donations and Legacies:				
Donations	19,623	-	19,623	13,571
	=====	=====	=====	=====

Income from donations and legacies for 2022 related wholly to unrestricted funds.

# **CENTRE 63 KIRKBY**

## **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>b. Charitable activities:</b>				
Cash for kids	-	-	-	2,800
Children in Need	-	10,000	10,000	10,500
Community Foundation for Merseyside	-	25,374	25,374	49,044
Eleanor Rathbone Charitable trust	-	-	-	3,000
ESF Community Grant	-	-	-	4,090
Feeding Britain	-	-	-	2,500
Henry Smith	-	31,500	31,500	37,500
John Moores Foundation	-	-	-	5,000
KMBC ILM	8,161	-	8,161	-
KMBC Snap	-	28,132	28,132	2,650
Knowsley MBC	5,000	-	5,000	5,000
Knowsley Council	-	152,080	152,080	66,315
Knowsley Better Together (Household support fund)	-	-	-	9,900
Knowsley Covid 19 Support Fund	-	-	-	15,000
LCVS Community Impact Fund	-	3,000	3,000	-
Livv Housing Group	-	5,000	5,000	3,000
Liverpool One Foundation	-	-	-	3,788
Merseyside Energy Recovery	-	2,000	2,000	-
Merseyside Recycling and Waste Authority	-	2,667	2,667	10,666
National Lottery – Reaching Communities	-	89,572	89,572	102,278
One Knowsley- Vaccine	-	-	-	4,984
One Knowsley- HAF	-	-	-	15,012
Room Hire	68,807	-	68,807	42,729
Schuch Trust	-	-	-	2,350
Social Supermarket	15,775	-	15,775	4,376
Steve Morgan Foundation	-	8,000	8,000	24,667
Vibe	-	-	-	9,285
Workers Education ESF	-	13,105	13,105	3,929
	<b>97,743</b>	<b>370,430</b>	<b>468,173</b>	<b>440,363</b>

Income from charitable activities in 2022 comprised £61,390 for unrestricted funds and £378,973 related to restricted funds.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>c Other trading activities</b>				
Café income	2,845	-	2,845	-
Fundraising	9,539	-	9,539	8,009
	<b>12,384</b>	<b>-</b>	<b>12,384</b>	<b>8,009</b>

Income from other trading activities for 2022 related wholly to unrestricted funds

# CENTRE 63 KIRKBY

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

### 4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
Provision of education, training, and programmes in a youth centre to support young people of Kirkby	379,534	111,605	491,139	439,614
	=====	=====	=====	=====
a. Analysed as follows:				
	2023 £	2022 £		
<i>Direct charitable expenditure:</i>				
Staff salary costs	192,441	184,111		
Pension	3,804	3,374		
Running costs	69,547	43,637		
Sessional workers and tutor fees	20,380	49,975		
Social supermarket expenses	65,340	14,694		
Volunteer expenses	6,505	8,793		
Travel expenses	74	800		
Training and conference	564	5,919		
Activities	15,807	8,359		
Hardship costs	4,772	21,841		
Commissions and consultancy fees	300	3,806		
	-----	-----		
	379,534	345,309		
	-----	-----		
<i>Support &amp; Governance costs:</i>				
Staff salary costs	32,593	25,938		
Pension	726	186		
Office costs	28,820	20,815		
Equipment hire	17,221	9,137		
Insurance	7,571	7,305		
Legal & Professional fees	-	3,090		
Computer support	10,672	18,841		
HR Support	2,223	525		
Subscriptions	7,906	3,829		
Bank and card charges	1,192	1,249		
Payroll fees	790	719		
Accountancy	1,265	1,260		
Depreciation	626	1,411		
	-----	-----		
	111,605	94,305		
	-----	-----		
<b>Total expenditure on charitable activities</b>	<b>491,139</b>	<b>439,614</b>		
	=====	=====		

£374,804 (2022: £372,347) of the above expenditure relates to restricted funding.

**CENTRE 63 KIRKBY****NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

<b>b. Staff Costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Staff salaries	211,256	197,458
Social security costs	13,778	12,591
Pension costs	4,530	3,560
	=====	=====
	<b>229,564</b>	<b>213,609</b>
	=====	=====

**c. Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2023</b>	<b>2022</b>
Charitable activities	7.4	6.1
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2022: £nil).

**5. Tangible fixed assets**

	<b>Fixtures &amp; Fittings</b>	<b>Other Equipment</b>	<b>Leasehold Improvements</b>	<b>Total</b>
<b>Cost</b>	£	£		£
As at 1 <sup>st</sup> January 2023	71,391	5,168	22,820	99,379
Additions during the year	-	-	-	-
	=====	=====	=====	=====
<b>Balance as at 31<sup>st</sup> December 2023</b>	<b>71,391</b>	<b>5,168</b>	<b>22,820</b>	<b>99,379</b>
	=====	=====	=====	=====
<b>Accumulated Depreciation</b>				
As at 1 <sup>st</sup> January 2023	70,941	1,713	-	72,654
Charge for the year	368	258	-	626
	=====	=====	=====	=====
<b>Balance as at 31<sup>st</sup> December 2023</b>	<b>71,309</b>	<b>1,971</b>	<b>-</b>	<b>73,280</b>
	=====	=====	=====	=====
<b>Net Book Value at 31<sup>st</sup> December 2023</b>	<b>82</b>	<b>3,197</b>	<b>22,820</b>	<b>26,099</b>
	=====	=====	=====	=====
<b>Net Book Value at 31<sup>st</sup> December 2022</b>	<b>450</b>	<b>3,455</b>	<b>22,820</b>	<b>26,725</b>
	=====	=====	=====	=====



**CENTRE 63 KIRKBY****NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023****6. Debtors**

There were no debtors as at 31<sup>st</sup> December 2023 (2022: none).

**7. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Accruals	3,532	4,764
	=====	=====

**8. Analysis of Net Assets between Funds**

Year end 2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	23,849	43,378	67,227
	23,849	43,378	67,227
<b>Restricted Funds</b>			
Children in Need	-	615	615
Henry Smith	-	8,750	8,750
Knowsley Chambers	2,250	-	2,250
Knowsley Council	-	4,054	4,054
National Lottery – Reaching Communities	-	4,418	4,418
	2,250	17,837	20,087
<b>Totals</b>	<b>26,099</b>	<b>61,215</b>	<b>87,314</b>
	=====	=====	=====

Year end 2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	24,258	42,971	67,229
Knowsley MBC	6	-	6
	24,264	42,971	67,235
<b>Restricted Funds</b>			
Henry Smith	-	6,000	6,000
Knowsley Chambers	2,455	-	2,455
National Lottery – Reaching Communities	-	16,000	16,000
P H Holt Foundation	2	-	2
Rank Foundation	4	-	4
	2,461	22,000	24,461
<b>Totals</b>	<b>26,725</b>	<b>64,971</b>	<b>91,696</b>
	=====	=====	=====

# **CENTRE 63 KIRKBY**

## **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

### **9. Unrestricted Funds**

<b>Year end 2023</b>	<b>Reserves at Beginning of Year</b>	<b>Movements in the year</b>		<b>Reserves at End of Year</b>
	<b>£</b>	<b>Income</b>	<b>Expenditure</b>	<b>£</b>
General Fund	67,229	124,750	(124,752)	67,227
Knowsley MBC	6	5,000	(5,006)	-
	<u>67,235</u>	<u>129,750</u>	<u>(129,758)</u>	<u>67,227</u>
	=====	=====	=====	=====

<b>Year end 2022</b>	<b>Reserves at Beginning of Year</b>	<b>Movements in the year</b>		<b>Reserves at End of Year</b>
	<b>£</b>	<b>Income</b>	<b>Expenditure</b>	<b>£</b>
General Fund	58,238	82,970	(73,979)	67,229
Knowsley MBC	204	-	(198)	6
	<u>58,442</u>	<u>82,970</u>	<u>(74,177)</u>	<u>67,235</u>
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Knowsley MBC funding provides support of the employability for 30 young people (16- to 18-year-old and 19 to 24 year old with additional needs)

# **CENTRE 63 KIRKBY**

## **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

### **10. Restricted Funds**

Year end 2023	Movements in the year			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
Children in Need	-	10,000	(9,385)	615
Community Foundation for Merseyside	-	25,374	(25,374)	-
Henry Smith	6,000	31,500	(28,750)	8,750
KMBC Snap	-	28,132	(28,132)	-
Knowsley Council	-	152,080	(148,026)	4,054
Knowsley Chamber	2,455	-	(205)	2,250
LCVS Community Impact Fund	-	3,000	(3,000)	-
Livv Housing Group	-	5,000	(5,000)	-
Merseyside Energy Recovery	-	2,000	(2,000)	-
Merseyside Recycling and Waste Authority	-	2,667	(2,667)	-
National Lottery – Reaching Communities	16,000	89,572	(101,154)	4,418
P H Holt Foundation	2	-	(2)	-
Rank Foundation	4	-	(4)	-
Steve Morgan Foundation	-	8,000	(8,000)	-
Workers Education	-	13,105	(13,105)	-
	<u>24,461</u>	<u>370,430</u>	<u>(374,804)</u>	<u>20,087</u>
	=====	=====	=====	=====

# CENTRE 63 KIRKBY

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

Year end 2022	Movements in the year			Reserves at End of Year
	Reserves at Beginning of Year	Income	Expenditure	
	£	£	£	£
Cash for Kids	-	2,800	(2,800)	-
Children in Need	-	10,500	(10,500)	-
Community Foundation for Merseyside	-	43,394	(43,394)	-
Eleanor Rathbone Charitable Trust	-	3,000	(3,000)	-
ESF Community Grant	-	4,090	(4,090)	-
Feeding Britain	-	2,500	(2,500)	-
Ford Britain Trust	2,550	-	(2,550)	-
Henry Smith	-	37,500	(31,500)	6,000
John Moores Foundation	-	5,000	(5,000)	-
KMBC Snap	-	2,650	(2,650)	-
Knowsley Council	-	4,915	(4,915)	-
Knowsley Covid 19 Support Fund	-	20,650	(20,650)	-
Knowsley Better Together Hardship Fund	-	18,600	(18,600)	-
Knowsley Better Together Winter Support	-	52,700	(52,700)	-
Knowsley Chamber	2,660	-	(205)	2,455
Livv Housing Group	-	3,000	(3,000)	-
Liverpool One Foundation	-	3,788	(3,788)	-
Merseyside Recycling and Waste Authority	597	10,666	(11,263)	-
National Lottery – Reaching Communities	10,880	102,278	(97,158)	16,000
One Knowsley- Vaccine	-	4,984	(4,984)	-
One Knowsley- HAF	-	15,012	(15,012)	-
P H Holt Foundation	160	-	(158)	2
Rank Foundation	988	-	(984)	4
Schuch Trust	-	2,350	(2,350)	-
Steve Morgan Foundation	-	24,667	(24,667)	-
Workers Education	-	3,929	(3,929)	-
	<u>17,835</u>	<u>378,973</u>	<u>(372,347)</u>	<u>24,461</u>
	=====	=====	=====	=====

### Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Cash for kids-** Contribution towards shopping vouchers to help families in crisis during Christmas holidays.

**Children In Need** – Grant received towards salary youth club salaries

**Community Foundation for Merseyside-** Contribution towards Courses and diversionary activities to engage at risk young people

## **CENTRE 63 KIRKBY**

### **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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**Eleanor Rathbone Charitable Trust** – Contribution towards the employment and support costs of a domestic violence rapid response worker with the Yes project

**ESF Community Grant** – Grant for employability project and contribution towards centre running costs

**Feeding Britain-** Contribution towards half term Provision of food and activities for children and families

**Ford Britain Trust** – Contribution towards the IT equipment

**Henry Smith-** Contribution towards salary costs

**John Moores Foundation** – Contribution towards the Missing Link project

**KMBC Snap-** Contribution towards the project over October 2022 half term

**Knowsley Council** – Contribution towards Household support fund

**Knowsley Better Together Hardship Fund** – Contribution towards food and essentials

**Knowsley Better Together Winter Support** – Contribution towards winter supplies

**Knowsley Covid 19 Support Fund** – Contribution towards core costs

**Knowsley Chamber** – Funding received to purchase a bike shelter. Closing balance represents net book value of shelter

**LCVS-** Contribution towards the project "taking control"

**Livv Housing Group-** Contribution towards hosting a Christmas lunch & 100 hampers to young people, community groups & Livv housing tenants

**Liverpool One Foundation-** Contribution towards the Greener Futures Programme

**Merseyside Energy Recovery-** Contribution to deliver a medics Mental health course for the Youth club

**Merseyside Recycling and Waste Authority** – Contribution toward the salary costs for the bike hub project

**National Lottery – Reaching Communities** – Contribution towards the young person's project

**One Knowsley Vaccine-** Contribution towards supporting local networks in regard to the Covid-19 Vaccines

**One Knowsley HAF-** Contribution towards half term Provision of food and activities for children and families

**P H Holt Foundation** – Contribution towards to provide 'food' project

**Rank Foundation** – Contribution towards the salary costs of Business Development Worker.

**Schuch Trust-** Contribution towards running school holiday activities for children and young people

**Steve Morgan Foundation** – Contribution towards salaries of the Development Manger

**Workers Education ESF** – Contribution towards Pebble in the Pond project

**CENTRE 63 KIRKBY****NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023****11. Operating Lease Commitments**

As at 31<sup>st</sup> December 2023, the company had commitments in respect of photocopier leases as follows:

	2023	2022
	£	£
Due in one year	7,862	5,759
Due one to two year	5,064	2,798
Due two to five years	8,862	-
<b>Total commitment's</b>	<b>21,788</b>	<b>8,557</b>

**12. Cash generated from operations**

	2023	2022
	£	£
Surplus for the year	(4,382)	15,419
<b>Adjustments for:</b>		
Investment income	-	-
Amortisation	-	-
Depreciation	626	1,411
<b>Movements in working capital:</b>		
(Increase)/Decrease in debtors	-	-
Increase/(Decrease) in creditors	(1,232)	(317)
Increase/(Decrease) in deferred income	-	-
<b>Cash generated from operations</b>	<b>(4,988)</b>	<b>16,513</b>

**13. Related Party Transactions**

There were no material related party transactions in the year that require disclosure (2022: none).

**14. Guarantees**

The charitable company is limited by guarantee. At 31<sup>st</sup> December 2023 in the event of winding-up each member will contribute, if necessary, the sum of £1.

	2023	2022
Number of members	5	5
Total guarantees	£5	£5